

## LAND FOR PAYING CROP

Chance for Farmers To Cultivate Sisal.

The Board of Agriculture yesterday considered the Hilo forest reserve proposition and adopted approximately the 1750 foot line as the lower boundary of the reserve. Mr. Loebenstein was requested to place on the map, prepared by him, the boundary as determined, and also to map the upper boundary as heretofore reported upon by Forester Hoerner. Mr. Loebenstein stated that he could complete the map next week and would complete the mauka boundary map at an early date. It was decided not to make any recommendation to the Governor until the mauka boundary map was completed.

### HALEAKALA RANCH PROPOSITION.

Mr. Thurston stated that the Haleakala Ranch Company of Maui had presented a forestry and homesteading proposition for the Board's consideration, which he read as follows:

Honolulu, Nov. 22, 1904.  
To the Board of Agriculture and Forestry, and J. W. Pratt, Commissioner of Public Lands.  
Gentlemen: The Haleakala Ranch Company, a Hawaiian corporation, submits to you the following facts and propositions:

This company has for many years occupied as lessee under the Government, the Government portions of the Ahupua'a of Makawao, 4549 acres, and the Government portion of the Ahupua'a of Omaopio, 1500 acres, on the Island of Maui.

The lease of Omaopio expired about two years ago. The company applied for a renewal, which was approved by the Land Commissioner, Boyd, and the lease advertised for sale at auction. Before the day of sale it was withdrawn on the receipt of a petition from certain persons who stated that they wanted to homestead this land. Since then no action has been taken.

The lease of Makawao expires Dec. 31, 1904. A part of Makawao, containing 2081 acres, more or less, is covered with forest. This portion has for about eight (8) years been fenced by the company and cattle have not been allowed to run there.

### PROPOSED FOREST RESERVE OF GOVERNMENT LAND.

This portion, marked "A" on the map accompanying this letter, should be preserved as a forest, and the company suggests that it be formally made a forest reserve.

### PROPOSED FOREST RESERVE OF HALEAKALA RANCH LAND.

This company owns the Ahupua'a of Kailialui, adjoining Makawao on the mauka side. A portion of this land, containing 2752 acres, more or less, is also in forest and should also be set apart as a forest reserve.

All of the streams from and including the Makiko Gulch, to and including the Keanae Valley, rise upon the watershed which centers in this portion of Kailialui.

The company proposes that after reserving the said portion "A" of said Makawao for forestry purposes, the Government grant to this company in exchange, the remainder of said Ahupua'a of Makawao, containing 2468 acres, more or less, marked "B" on the map accompanying this, in exchange for which this company will undertake as follows:

1. To grant to the Government in exchange, the said forest portion of Kailialui, containing 2752 acres, more or less, as now bounded by the forest fence of the company, and the forest line across Keanae Valley, marked "C" on the map.

And also the land forming the watershed into the Keanae Valley containing 2966 acres, more or less, marked "D" on the map. The total area so to be granted to the Government being 5718 acres, more or less.

Subject to the exclusive right in this company to develop water thereon and take water therefrom, and to cut posts thereon for local fences.

2. To fence and keep fenced during the term of the charter of the company, all portions of this forest reserve adjoining the Haleakala Ranch lands, wherever fencing is necessary to keep stock out of the forest.

3. To withdraw all further request for Omaopio.

4. The Government to cut Omaopio up into homesteads, of say 50 acres each.

5. The company to pipe water from its water heads near Puuolua to Omaopio, and furnish it to the homesteaders thereon at an agreed rate, say \$15 per annum, per family, for domestic purposes only.

The company to have first claim, however, on all water in case of shortage, for its domestic and drinking purposes.

6. The company to agree to furnish sisal plants to homesteaders on Omaopio at lowest available wholesale rates, taking pay therefor in labor at current rates, if homesteaders so desire.

7. If homesteaders on Omaopio will plant 250 or more acres of sisal, the company agrees to erect a fibre machine to clean the same, charging a reasonable rate for so doing, such rate to be agreed upon beforehand if desired.

### CHARACTER OF LAND PROPOSED TO BE GRANTED TO COMPANY IN EXCHANGE.

1. The 2468 acres of land proposed to be granted in exchange to this company is mountainous, hilly, and unsuitable for cultivation.

2. It is evidenced by the fact that

## MERCHANTS AND TAXES

Merchants' Association Desires the Law Altered.

(From Thursday's Advertiser.)

Governor Carter was waited on yesterday by a committee of the Honolulu Merchants' Association, to talk over the question of a revision of the tax system. The merchants desire a change in the law which will make it more definite, if possible, in some respects.

According to the views presented by the Association's representatives to the Governor, they desire to have the law amended so that the merchants shall make their returns of stocks of merchandise on hand according to inventory, provided it agrees with their books.

The merchants think a definite percentage should be allowed by the tax assessor in order to get at the cash value of the goods as shown by the inventory.

Further, the merchants wish that, in case of a difference between the assessor and a taxpayer, the assessor be empowered to appoint three other business men as a sort of board of appraisers to come in and appraise the goods.

Four separate attempts have been made to raise sugar cane on better lands in the immediate vicinity of the lower end of this land, all of which attempts were failures ending in abandonment, such lands being again turned into grazing lands. The lands and the persons making such attempts are indicated on the map herewith.

Lot "E" was planted and cultivated by Captain James Mokee, he having purchased it from the Government for the express purpose of establishing a sugar plantation.

Lot "F" was planted and cultivated by S. T. Alexander, H. P. Baldwin and Eugene Delamar.

Lot "G" was planted and cultivated by W. H. Bailey.

Lot "H" was planted and cultivated by W. P. A. Brewer and Akanaillili.

Further evidence that this is grazing and not cultivable is that although there are numerous kuleanas within, adjoining and adjacent to the land in question, owned by a number of private owners, consisting of a better quality of land, none of them are under cultivation and all of them are being used for grazing purposes.

### CHARACTER OF LAND PROPOSED TO BE GRANTED TO GOVERNMENT.

The 2752 acres of forest land proposed to be granted to the Government are high grade pasture lands, being especially valuable for fattening purposes. Were it not for the fact that they are already forested and lying directly across the entire Hamakua watershed, this company would not think of parting with them; but in consideration of such facts and desiring to assist in the formation of forest reserves, and also to promote the actual settlement of farmers on lands where there is prospect of creating a profitable industry, it makes this offer.

The lands proposed to be exchanged are of fairly equivalent value, irrespective of the other undertakings proposed by this company.

### LOCATION AND CHARACTER OF LAND PROPOSED TO BE HOMESTEADED.

The Government land of Omaopio, proposed to be homesteaded, is situated in the Kula District, four or five miles south from the Makawao postoffice.

Its upper end reaches to the Government road through Kula and at its lower end it abuts upon the cane lands of the Maui Agricultural Company.

The lands upon both sides of it are owned by the Haleakala Ranch Company, and there are numerous private lands owned in the immediate vicinity.

### PORTS.

The ports of Kahului and Kihel are each from six to seven miles distant.

### ROADS.

The lower government road through Kula runs past the upper end of the land, direct to Makawao, and thence to Paia and Haliu.

One of the Government roads from Kula to Waialuku runs directly through the land.

There are Government roads direct from the land to the port of Kahului and to the port of Kihel.

### SOIL.

The soil is rich and fertile, of the same character, and immediately adjoining or adjacent to the cane lands of Kihel, Hawaiian Commercial and Maui Agricultural Sugar Plantations. The climate is dry, but the average rainfall is greater than at the sisal plantation at Ewa, Oahu.

It lies largely within the prickly pear belt, which extends through Kula, which belt produces the best cattle raised on Maui and produces more hogs than are raised elsewhere on the islands, both cattle and hogs living chiefly on the fruit and leaves of the prickly pear.

### ADAPTABILITY TO SISAL.

The Haleakala Ranch has for the past seven years maintained an experimental patch of sisal plants on Kailialui, immediately adjoining Omaopio. It has not been weeded or cultivated nor has any care or protection been given it since it was planted.

In September last the company caused some of the leaves to be cut, hand-dried and sent to San Francisco for analysis by the Tubbs Cordage Company.

They report the fibre to be good, and

## TERRITORY LOSES THREE IMPORTANT TAX CASES

Three unanimous decisions of the Tax Appeal Court, constituted by Theo. F. Lansing, J. F. Brown and J. R. Galt, were rendered yesterday, in all of which the Territorial Treasury loses heavily in taxes. In a double case relating to cattle in the herd the assessable value is reduced \$3 a head from the assessor's valuation, and in two cases of income taxes an aggregate deduction of nearly \$67,000 is allowed.

The assessor will doubtlessly carry the cases to the Supreme Court, according to the practice of former years.

### THE CATTLE DECISION.

In the cases of Oahu Railway & Land Co., Ltd., and Dowsett Co., Ltd., vs. Jas. L. Holt, tax assessor, the following decision is rendered:

"Cattle in the herd assessed at \$18 per head; returned at \$15 per head.

"The preponderance of evidence clearly shows that there has been a decrease in the value of cattle in the herd since 1902.

"The Tax Appeal Court in 1902 fixed the value of cattle in the herd at \$15 per head.

"The testimony is also to the effect that the value of cattle in the herd on January 1, 1904, did not exceed the returns made.

"The court, therefore, sustains the appellants in their tax returns and fixes the value of the cattle in the herd at \$15 per head."

Robertson & Wilder for assessor; Ballou & Marx for appellants.

### LOSS IN TRADE.

One of the income tax appeals is that of The Pacific Guano & Fertilizer Co., Ltd. Robertson & Wilder appeared for the assessor; H. E. Cooper for appellant. Statement and decision are as follows:

"The case involves a \$50,000 loss claimed by the appellant as a deduction and not allowed by the assessor.

"After taking into consideration all of the evidence, the court is of the opinion that the loss is an actual loss incurred in trade and is properly deductible under the income tax law.

"The court, therefore, rules that the appellant be allowed the deduction in accordance with the return made."

### LOSS ON OLD STEAMER.

In the income tax appeal case of Wilder's Steamship Co., Ltd., the same counsel appeared as in the previous case reported. This is the decision:

"The amount in dispute is \$17,500, being a deduction claimed by the appellant on account of the loss of one of their steamers.

"Our income tax law specifically provides, in Section 4, that in computing incomes, the necessary expenses actually incurred in carrying on any business, trade, etc., shall be deducted; also all losses actually sustained during the year incurred in trade, etc.

"The testimony shows that during the year the steamer in question was destroyed and replaced by a new steamer;

"That the cost of repairs would be greater than the cost of a new vessel;

"That her earning capacity and her value to the appellant was as great as the value of the vessel when first purchased, the original cost being \$18,500;

"That the proceeds from the sale of the lost vessel amounted to \$516.10.

"In Federal case No. 6159, Hartford & New Haven Railroad Co. vs. Grant, said case refers to the replacing of an old bridge by a new one, which is clearly considered in this decision as repairs, the cost of which was properly chargeable to the expense of the company.

"Although the old bridge was replaced by a much more expensive and elaborate new bridge, as in the case of the appellant's replacing the old steamer by a more expensive and elaborate new steamer, the cost of the replacing of the old bridge less the value of the materials of the old bridge, was held to be necessary expenses, to be deducted from the gross earnings before any profits of income would accrue.

"The decision of our Supreme Court in 14 Hawaiian, page 689, indicates that a loss of this description might be properly deductible.

"The court rules that the appellant is entitled to a deduction of the amount claimed by the appellant, namely \$17,500, less proceeds from sale of the old vessel, \$516.10—net amount of deduction, \$16,984.90."

offer 7 1-2 cents a pound, or \$150 a ton thereof. This is the highest price being paid for the best Yucatan sisal, which is the world's standard of excellence.

In order to test the lower and dryer lands, the company planted nearly a hundred sisal plants, last February, on the land of Pulehunui, at a point about a mile and a half above Kihel pump station number 2, and two or three miles below and west from Omaopio, where it is considerably dryer than on Omaopio.

The planting was done without supervision, by a cowboy who knew nothing about sisal, and the plants have since had neither weeding, cultivation, protection from stock, nor irrigation.

The season has been a dry one, but with the exception of four or five of the plants, they are looking well and most of them are growing vigorously.

I am authorized by the manager of the Maui Agricultural Company, Mr. H. A. Baldwin, whose plantation adjoins Omaopio, to say that he will furnish employment to all homesteaders who desire it when they can spare time from their homesteads and will otherwise do what he can to assist and make successful the homesteading of Omaopio.

Submitted herewith please find report of Tubbs Cordage Factory on sisal fibre raised on land adjoining Omaopio, and a specimen of the fibre.

Respectfully submitted,

HALEAKALA RANCH COMPANY.

By L. A. THURSTON.

Secretary.

San Francisco, Oct. 11, 1904.

L. von Tempelsky, Esq., Manager Haleakala Ranch Co., Makawao, Maui.

T. H.

"SISAL ROPE."

Dear Sir: Again referring to your sample of sisal, which we submitted to the Tubbs Cordage Co. we beg to advise you that they report to us that it is a very good sample, having a good length and properly dressed.

The price on both sisal and Manila rope is governed by the New York market. If you had in a large con-

## YAP KING AND WIDOW

A South Sea Idyll About King O'Keefe.

A ship captain, who visited Honolulu last February, told an interesting story of the island of Yap of which an Irish-American named O'Keefe was known as the King. The captain, who had worked on Yap, told of the effort of the American widow to get control of the estate of O'Keefe, which comprised the entire island, away from O'Keefe's native family. The following dispatch gives the concluding chapter:

NEW YORK, Oct. 8.—Among the passengers who landed from the Bremen today was Walter Charlton Partridge from the island of Yap. Mr. Partridge is the legal representative of Mrs. O'Keefe of Savannah, widow of the late David P. O'Keefe, popularly known as the King of Yap. He has succeeded in bringing to an end the controversy between the native Yap widows of O'Keefe and the legitimate widow in Savannah over the will of the adventurous Irishman.

Mr. Partridge was conveyed from Hongkong to Yap in a United States naval collier.

O'Keefe, he says, had a trading monopoly with the natives of small islands of his Yap groups. While he probably was not more than a fifth part of a millionaire, he was an interesting personality and wielded immense power over the wild natives of the island, solely by honest dealing and kindness.

O'Keefe's business was to buy merchandise in Hongkong, ship it in his own schooner to Yap and exchange it for coral with the natives.

The Savannah widow inherits a handsome fortune from her husband.

### Only Three Navies.

LONDON, Oct. 29.—The following extracts are taken from the speeches of the week:

"There are many powerful navies at the present moment, but if we come to think of it there are only three, the French, American and British, which besides being powerful at the present moment were powerful in the past and have had a great naval history."—Lord Selborne, First Lord of the Admiralty.

"My experience is that, taking all in all, England is profoundly religious."—The Bishop of Southwark.

"Ten years ago I said that in 1920 the late Lord Rowton's friends would regard the Rowton houses as the greatest mistakes the philanthropist ever made."—John Burns, the Labor M. P.

### Hawaiian Sugar Stocks.

The Henry Waterhouse Trust Co., Ltd. has received from Politz & Co. the following quotations of Hawaiian sugar stocks listed on the San Francisco Stock & Bond Exchange: Hawaiian Commercial, \$73; Honokaa, \$18; Paauhau, \$20; Hutchinson Sugar, \$14½; Onomea, \$32; Makawell, \$32.

## ST. CLEMENT'S FAIR AND MASKING PARTY

The Fair which is to take place on Saturday afternoon, December 3rd, will be held at Mrs. Tom May's, corner of Lunalilo and Pensacola streets. Cars pass the door.

Price of admission during the evening entitles any one to the masquerade dance. Now is the opportunity of wearing fancy dress costumes. The spacious lanai will be used for dancing to music furnished by Hawaiian musicians. Refreshments will be served throughout the evening by the young ladies.

The other attractions are various booths consisting of fancy tables where will be found tea, cloths, dollies, cushions, fancy bags, dainty handkerchiefs, the latest designs in collars and many fancy and useful articles for the gentlemen.

Flowers of all kinds and potted ferns will be sold on the grounds. They make acceptable Christmas gifts. At the paper table will be electric light shades in different colors, also candles which are so ornamental on the table at Christmas; dainty paper boxes in pretty floral designs, just the thing to send to friends; dolls of every description, both large and small to please the children, at all prices.

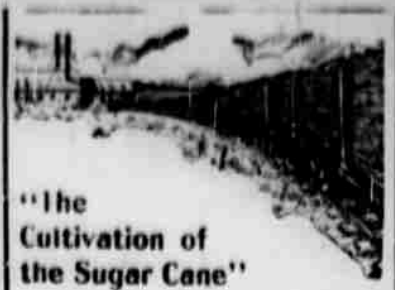
Japanese ladies will preside over the tea and coffee tables dressed in their quaint costumes and invite you to call. For the little ones a fish pond, where those who catch a fish get the prize.

The fair taking place on a Saturday housekeepers can get what they require at the delicacy tables, cakes, cream puffs, doughnuts, cookies, delicious plum cakes, all sizes, home-made baked beans ready to serve, rich brown bread, rolls, potato salad in small quantities, jellies and pickles.

Last but not least the candy booth with candies, all home-made, the sweetest of all.

Admission: Adults twenty-five cents, children ten cents.

We have been asked if marriage is a failure. We have not found it so. We don't know what our better-half thinks of it. Our opinion is that only when a man marries a sensible woman is a marriage a success. (Hardyman Free Press.)



"The Cultivation of the Sugar Cane"

a treatise on the fundamental principles of growing Sugar Cane, should be in the hands of every planter.

The value and use of

## Nitrate of Soda

(THE STANDARD AMMONIATE) in increasing and bettering the growth of Sugar Cane is now so well understood that the real profit in sugar growing may be said to depend upon its use.

This Book and other valuable Bulletins of value to every one engaged in agriculture, are sent entirely free to anyone interested. Send your name and complete address on Post Card.

Wm. S. Myers, Director, 12-16 John St., New York.

## Hamburg-Bremen Fire Insurance Co

The undersigned having been appointed agents of the above company are prepared to insure risks against fire on Stone and Brick Buildings and in Merchandise stored therein on the most favorable terms. For particulars apply at the office of

F. A. SCHAEFER & CO., Asts.

## North German Marine Insurance Co. OF BERLIN.

Fortuna General Insurance Co. OF BERLIN.

The above Insurance Companies have established a general agency here, and the undersigned, general agents, are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., General Agents.

## General Insurance Co. for Sea River and Land Transport of Dresden.

Having established an agency at Honolulu and the Hawaiian Islands, the undersigned general agents are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., Agents for the Hawaiian Islands.

## UNION PACIFIC

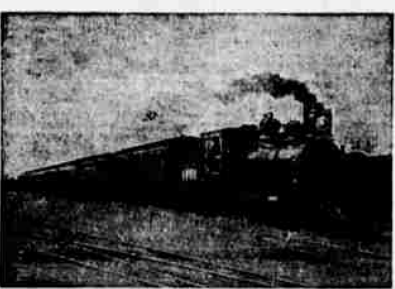
The Overland Route.

It was the Route in '49! It is the Route today, and Will be for all time to come.

### THE OLD WAY.



### THE NEW WAY.



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Only Two Nights between Missouri and San Francisco

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S. F. BOOTH.

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### His Dream Came True.

GALLIPOLIS, Ohio, Nov. 10.—One night several weeks ago Alonzo Fletcher, living about three miles west of Gallipolis, dreamed that he had discovered a gold mine on the farm of Thomas McCormick.

The following night the dream was repeated more vividly than before, and becoming so impressed with the subject, he got a mattock the next morning and dug into the ground at the point indicated in his dreams. He was rewarded by unearthing a good-sized vein of a strange looking ore, and securing a small quantity expressed it to J. McVickers, an assayer in Salt Lake City, for analysis.

The assayer's report shows that the ore contained, among other things, 45 per cent iron and gold at the rate of \$740 per ton. It is not known how thick the vein is as Mr. Fletcher ceased operations after uncovering 18 inches.

On Saturday, December 17th, the Chicago parish of St. Peter's will give a lawn party and fair at the residence of Mr. and Mrs. W. M. Graham.